#### FIRST REGULAR SESSION

#### HOUSE COMMITTEE SUBSTITUTE FOR

#### SENATE COMMITTEE SUBSTITUTE FOR

## **SENATE BILL NO. 245**

### 98TH GENERAL ASSEMBLY

0780H.03C

D. ADAM CRUMBLISS, Chief Clerk

#### AN ACT

To repeal sections 52.260, 65.620, 67.010, 67.145, 67.617, 67.950, 67.955, 67.1360, 84.720, 92.402, 94.902, 108.280, 190.055, 221.407, 321.017, 321.130, 321.210, 347.048, and 473.730, RSMo, and to enact in lieu thereof twenty-five new sections relating to political subdivisions, with an emergency clause.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 52.260, 65.620, 67.010, 67.145, 67.617, 67.950, 67.955, 67.1360,

- 2 84.720, 92.402, 94.902, 108.280, 190.055, 221.407, 321.017, 321.130, 321.210, 347.048, and
- 3 473.730, RSMo, are repealed and twenty-five new sections enacted in lieu thereof, to be known
- 4 as sections 52.260, 65.620, 67.010, 67.145, 67.617, 67.950, 67.955, 67.1360, 67.1790, 84.720,
- 5 92.402, 94.902, 108.280, 190.055, 204.475, 204.641, 221.407, 249.495, 249.809, 249.1120,
- 6 321.017, 321.130, 321.210, 347.048, and 473.730, to read as follows:
  - 52.260. The collector in counties not having township organization shall collect on
- 2 behalf of the county the following fees for collecting all state, county, bridge, road, school, back
- 3 and delinquent, and all other local taxes, including merchants', manufacturers' and liquor and
- 4 beer licenses, other than ditch and levee taxes, and the fees collected shall be deposited in the
- 5 county general fund:
- 6 (1) In all counties wherein the total amount levied for any one year exceeds two hundred
- and fifty thousand dollars and is less than three hundred and fifty thousand dollars, a fee of two
- 8 and one-half percent on the amount collected;
- 9 (2) In all counties wherein the total amount levied for any one year exceeds three
- 10 hundred and fifty thousand dollars and is less than [two] three million dollars, a fee of two and

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

one-half percent on the first three hundred and fifty thousand dollars collected and one percent on whatever amount may be collected over three hundred and fifty thousand dollars;

- (3) In all counties wherein the total amount levied for any one year exceeds [two] **three** million dollars, a fee of one percent on the amounts collected.
- 65.620. 1. Whenever any county abolishes township organization the county treasurer and ex officio collector shall immediately settle his accounts as treasurer with the county commission and shall thereafter perform all duties, exercise all powers, have all rights and be subject to all liabilities imposed and conferred upon the county collector of revenue under chapter 52 until the first Monday in March after the general election next following the abolishment of township organization and until a collector of revenue for the county is elected and qualified. The person elected collector at the general election as aforesaid, if that election is not one for collector of revenue under chapter 52, shall serve until the first Monday in March following the election and qualification of a collector of revenue under chapter 52. Upon abolition of township organization a county treasurer shall be appointed to serve until the expiration of the term of such officer pursuant to chapter 54.
  - 2. Upon abolition of township organization, title to all property of all kinds theretofore owned by the several townships of the county shall vest in the county and the county shall be liable for all outstanding obligations and liabilities of the several townships.
  - 3. The terms of office of all township officers shall expire on the abolition of township organization and the township trustee of each township shall immediately settle his accounts with the county clerk and all township officers shall promptly deliver to the appropriate county officers, as directed by the county commission, all books, papers, records and property pertaining to their offices.
  - 4. For a period of one calendar year following the abolition of the townships or until the voters of the county have approved a tax levy for road and bridge purposes, whichever occurs first, the county collector shall continue to collect a property tax on a county-wide basis in an amount equal to the tax levied by the township that had the lowest total tax rate in the county immediately prior to the abolishment of the townships. The continued collection of the tax shall be considered a continuation of an existing tax and shall not be considered a new tax levy.
  - 67.010. 1. Each political subdivision of this state, as defined in section 70.120, except those required to prepare an annual budget by chapter 50 [and section 165.191], shall prepare an annual budget. The annual budget shall present a complete financial plan for the ensuing budget year, and shall include at least the following information:
- 5 (1) A budget message describing the important features of the budget and major changes 6 from the preceding year;

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- 7 (2) Estimated revenues to be received from all sources for the budget year, with a 8 comparative statement of actual or estimated revenues for the two years next preceding, itemized 9 by year, fund, and source;
  - (3) Proposed expenditures for each department, office, commission, and other classification for the budget year, together with a comparative statement of actual or estimated expenditures for the two years next preceding, itemized by year, fund, activity, and object;
  - (4) The amount required for the payment of interest, amortization, and redemption charges on the debt of the political subdivision;
    - (5) A general budget summary.
  - 2. In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year; provided, that nothing herein shall be construed as requiring any political subdivision to use any cash balance as current revenue or to change from a cash basis of financing its expenditures.
- 67.145. No political subdivision of this state shall prohibit any first responder, as the 2 term first responder is defined in section 192.800,] from engaging in any political activity while off duty and not in uniform, being a candidate for elected or appointed public office, or holding such office unless such political activity or candidacy is otherwise prohibited by state or federal 5 law.
  - 67.617. 1. Each regional convention and visitors commission shall, before the second Monday in October, make an annual report to the chief executive officers and governing bodies of the city and county, respectively, and to the general assembly stating the condition of the commission on the first day of July of that year, and the various sums of money received and distributed by it during the preceding calendar year. The fiscal year for each regional convention and visitors commission shall begin on the first day of July and end on the thirtieth day of June of the following calendar year.
- 2. Before the close of the first fiscal year of such commission, and at the close of every third fiscal year thereafter, the chief executives of the city and county, jointly, shall appoint one 10 or more certified public accountants, who shall annually examine the books, accounts, and vouchers of the regional convention and visitors commission, and who shall make due report thereof to the chief executives and the board of the district. The commission shall produce and 13 submit to the accountants for examination all books, papers, documents, vouchers, and accounts of their office belonging or pertaining to the office, and shall in every way assist the accountants in their work. In the report to be made by the accountants they may make any recommendation they deem proper as to the business methods of the officers and employees. A reasonable compensation for the services of the accountants shall be paid by the commission.

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3. In addition to the exceptions available under sections 610.010 to 610.225, the leases, agreements, contracts or subleases, and any amendments thereto, for space, usage or services in any convention center or related facilities owned or operated by a regional convention and visitors commission, or any drafts or unexecuted versions of such documents, shall not be considered public records within the meaning of subdivision (6) of section 610.010 when, in the reasonable judgment of the commission, the disclosure of the information in the records may endanger the competitiveness of the business or prospects of the commission or provide an unfair advantage to its competitors; provided, however, that the foregoing may not be deemed to include any leases, agreements, contracts or subleases involving a professional sports franchise.

67.950. [Any special purpose district formed under the provisions of a statute of this state requiring approval by the voters of the district, and for which no specific procedure is provided to terminate or dissolve such a district, may be dissolved in the following manner:

- (1) Upon the filing with the governing body of the district of a petition containing the signatures of eight percent or more of the voters of the district or upon the motion of a majority of the members of the governing body it shall submit the question to the voters in the district using the same procedure and in the same manner so far as practicable as is provided for the submission of the question for forming the district.
  - (2) The question shall be submitted in substantially the following form: Shall the ...... district be dissolved?
- (3) If the question receives a majority of the votes cast the district shall be dissolved for all purposes except the payment of outstanding bonded indebtedness, if any.] 1. A petition describing the boundaries of the district sought to be dissolved shall be filed with the clerk of the circuit court of the county wherein the subject district is situate or with the clerk of the circuit court of the county having the largest acreage within the boundaries of the subject district in the event that the subject district embraces lands in more than one county. Such petition, in addition to such boundary description, shall allege that further operation of the subject district is inimicable to the best interests of the inhabitants of the district; that the district should, in the interest of the public welfare and safety, be dissolved; and such other information as may be useful to the court in determining whether the petition should be granted and a decree of dissolution entered. Such petition shall also include a detailed plan for payment of all debt and obligations of the district at the time of dissolution. Such petition shall be accompanied by a cash deposit of fifty dollars as an advancement of the costs of the proceeding, and the petition shall be signed by eight percent or more of the voters of the district. The petition shall be verified by at least one of the signers thereof and shall be served upon the governing board of the district. The

district shall be a party, and if the governing board in its discretion determines that such dissolution is not in the public interest, the district shall oppose such petition and pay all cost and expense thereof.

- 2. Upon the filing of the petition, the same shall be presented to the circuit court, and such court shall fix a date for a hearing on such petition. Thereupon, the clerk of the court shall give notice of the filing of the petition in a newspaper of general circulation in the county in which the proceedings are pending, and if the district extends into any other county or counties, such notice shall also be published in a newspaper of general circulation in such other county or counties. The notice shall contain a description of the subject boundary lines of the district and the general purposes of the petition, and shall set forth the date fixed for the hearing on the petition, which shall not be less than seven nor more than twenty-one days after the date of the last publication of the notice and shall be on some regular judicial day of the court wherein the petition is pending. Such notice shall be signed by the clerk of the circuit court and shall be published in three successive issues of a weekly newspaper or in twenty successive issues of a daily newspaper.
- 3. The court, for good cause shown, may continue the case of the hearing thereon from time to time until final disposition thereof.
- 4. Exceptions to the dissolution of a district may be made by any voter or landowner of the district and by the district as herein provided. Such exceptions shall be filed not less than five days prior to the date set for the hearing on the petition. Such exceptions shall specify the grounds upon which the exceptions are filed and the court shall take them into consideration in passing upon the petition and shall also consider the evidence in support of the petition and in support of the exceptions made. Unless petitioners prove that all debts and financial obligations of the district can be paid in full upon dissolution, the petition shall be dismissed at the costs of the petitioners.
- 5. Should the court find that it would not be in the public's best interest to dissolve a district, the petition shall be dismissed at the costs of the petitioners. If, however, the court should find in favor of the petitioners, the court shall enter its interlocutory decree of dissolution. Such decree shall provide for the submission of the question to the voters of the district in substantially the following form:

Shall the ...... District be dissolved?

6. The decree of dissolution shall not become final and conclusive until it shall have been submitted to the voters residing within the boundaries described in such decree and until it shall have been assented to by a majority of the votes cast. The decree shall provide for the submission of the question and shall fix the date thereof. The returns shall be certified by the election authority to the circuit court having jurisdiction in the case, and

the court shall thereupon enter its order canvassing the returns and declaring the result of such election.

- 7. If, upon canvass and declaration, it is found and determined that the question shall have been assented to by a majority of the votes cast on such proposition, then the court shall, in such order declaring the result of the election, enter a further order declaring the decree of dissolution to be final and conclusive. In the event, however, that the court should find that the question has not been assented to by a majority of the votes cast, the court shall enter a further order declaring such decree of dissolution to be void and of no effect. No appeal shall lie from any of the aforesaid orders. In the event that the court declares the decree of dissolution to be final, as provided in this section, the clerk of the circuit court shall file certified copies of such decree of dissolution and of such final order with the secretary of the state of the state of Missouri, with the recorder of deeds of the county or counties in which the district is situate, and with the clerk of the county commission of the county or counties in which the district is situate.
- 8. Notwithstanding anything in this section to the contrary, no district shall be dissolved until all of its debts shall have been paid, and the court, in its decree of dissolution, shall provide for the disposition of the remaining property of the district.
- 67.955. Subject to any decree of dissolution entered under section 67.950, the governing body, upon passage of a proposition to dissolve, shall dispose of all assets of the district and apply all proceeds to the payment of all indebtedness of the district and if any funds are left after such liquidation they shall be paid to the taxpayers of the district. Such payments shall be computed on the ratio of each taxpayer's tax paid in to the total tax collected for the last taxable year for which the district collected taxes. The liquidation, payments and refunds shall be completed within one hundred twenty days after the date of the submission of the question, and the district shall cease to exist; except that if general obligation bonded indebtedness exists the district shall continue to exist solely for the purpose of levying and collecting taxes to pay such indebtedness.
- 67.1360. 1. The governing body of the following cities and counties may impose a tax 2 as provided in this section:
  - (1) A city with a population of more than seven thousand and less than seven thousand five hundred;
- 5 (2) A county with a population of over nine thousand six hundred and less than twelve 6 thousand which has a total assessed valuation of at least sixty-three million dollars, if the county 7 submits the issue to the voters of such county prior to January 1, 2003;

- 8 (3) A third class city which is the county seat of a county of the third classification 9 without a township form of government with a population of at least twenty-five thousand but 10 not more than thirty thousand inhabitants;
  - (4) Any fourth class city having, according to the last federal decennial census, a population of more than one thousand eight hundred fifty inhabitants but less than one thousand nine hundred fifty inhabitants in a county of the first classification with a charter form of government and having a population of greater than six hundred thousand but less than nine hundred thousand inhabitants;
  - (5) Any city having a population of more than three thousand but less than eight thousand inhabitants in a county of the fourth classification having a population of greater than forty-eight thousand inhabitants;
  - (6) Any city having a population of less than two hundred fifty inhabitants in a county of the fourth classification having a population of greater than forty-eight thousand inhabitants;
  - (7) Any fourth class city having a population of more than two thousand five hundred but less than three thousand inhabitants in a county of the third classification having a population of more than twenty-five thousand but less than twenty-seven thousand inhabitants;
  - (8) Any third class city with a population of more than three thousand two hundred but less than three thousand three hundred located in a county of the third classification having a population of more than thirty-five thousand but less than thirty-six thousand;
  - (9) Any county of the second classification without a township form of government and a population of less than thirty thousand;
  - (10) Any city of the fourth class in a county of the second classification without a township form of government and a population of less than thirty thousand;
  - (11) Any county of the third classification with a township form of government and a population of at least twenty-eight thousand but not more than thirty thousand;
  - (12) Any city of the fourth class with a population of more than one thousand eight hundred but less than two thousand in a county of the third classification with a township form of government and a population of at least twenty-eight thousand but not more than thirty thousand;
  - (13) Any city of the third class with a population of more than seven thousand two hundred but less than seven thousand five hundred within a county of the third classification with a population of more than twenty-one thousand but less than twenty-three thousand;
  - (14) Any fourth class city having a population of more than two thousand eight hundred but less than three thousand one hundred inhabitants in a county of the third classification with a township form of government having a population of more than eight thousand four hundred but less than nine thousand inhabitants;

- (15) Any fourth class city with a population of more than four hundred seventy but less than five hundred twenty inhabitants located in a county of the third classification with a population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;
- (16) Any third class city with a population of more than three thousand eight hundred but less than four thousand inhabitants located in a county of the third classification with a population of more than fifteen thousand nine hundred but less than sixteen thousand inhabitants;
- (17) Any fourth class city with a population of more than four thousand three hundred but less than four thousand five hundred inhabitants located in a county of the third classification without a township form of government with a population greater than sixteen thousand but less than sixteen thousand two hundred inhabitants;
- (18) Any fourth class city with a population of more than two thousand four hundred but less than two thousand six hundred inhabitants located in a county of the first classification without a charter form of government with a population of more than fifty-five thousand but less than sixty thousand inhabitants;
- (19) Any fourth class city with a population of more than two thousand five hundred but less than two thousand six hundred inhabitants located in a county of the third classification with a population of more than nineteen thousand one hundred but less than nineteen thousand two hundred inhabitants;
- (20) Any county of the third classification without a township form of government with a population greater than sixteen thousand but less than sixteen thousand two hundred inhabitants;
- (21) Any county of the second classification with a population of more than forty-four thousand but less than fifty thousand inhabitants;
- (22) Any third class city with a population of more than nine thousand five hundred but less than nine thousand seven hundred inhabitants located in a county of the first classification without a charter form of government and with a population of more than one hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants;
- (23) Any city of the fourth classification with more than five thousand two hundred but less than five thousand three hundred inhabitants located in a county of the third classification without a township form of government and with more than twenty-four thousand five hundred but less than twenty-four thousand six hundred inhabitants;
- (24) Any third class city with a population of more than nineteen thousand nine hundred but less than twenty thousand in a county of the first classification without a charter form of government and with a population of more than one hundred ninety-eight thousand but less than one hundred ninety-eight thousand two hundred inhabitants;

- (25) Any city of the fourth classification with more than two thousand six hundred but less than two thousand seven hundred inhabitants located in any county of the third classification without a township form of government and with more than fifteen thousand three hundred but less than fifteen thousand four hundred inhabitants;
  - (26) Any county of the third classification without a township form of government and with more than fourteen thousand nine hundred but less than fifteen thousand inhabitants;
  - (27) Any city of the fourth classification with more than five thousand four hundred but fewer than five thousand five hundred inhabitants and located in more than one county;
  - (28) Any city of the fourth classification with more than six thousand three hundred but fewer than six thousand five hundred inhabitants and located in more than one county through the creation of a tourism district which may include, in addition to the geographic area of such city, the area encompassed by the portion of the school district, located within a county of the first classification with more than ninety-three thousand eight hundred but fewer than ninety-three thousand nine hundred inhabitants, having an average daily attendance for school year 2005-06 between one thousand eight hundred and one thousand nine hundred;
  - (29) Any city of the fourth classification with more than seven thousand seven hundred but less than seven thousand eight hundred inhabitants located in a county of the first classification with more than ninety-three thousand eight hundred but less than ninety-three thousand nine hundred inhabitants;
  - (30) Any city of the fourth classification with more than two thousand nine hundred but less than three thousand inhabitants located in a county of the first classification with more than seventy-three thousand seven hundred but less than seventy-three thousand eight hundred inhabitants;
  - (31) Any city of the third classification with more than nine thousand three hundred but less than nine thousand four hundred inhabitants;
  - (32) Any city of the fourth classification with more than three thousand eight hundred but fewer than three thousand nine hundred inhabitants and located in any county of the first classification with more than thirty-nine thousand seven hundred but fewer than thirty-nine thousand eight hundred inhabitants;
  - (33) Any city of the fourth classification with more than one thousand eight hundred but fewer than one thousand nine hundred inhabitants and located in any county of the first classification with more than one hundred thirty-five thousand four hundred but fewer than one hundred thirty-five thousand five hundred inhabitants;
- 112 (34) Any county of the third classification without a township form of government and 113 with more than twelve thousand one hundred but fewer than twelve thousand two hundred 114 inhabitants;

- 115 (35) Any city of the fourth classification with more than three thousand eight hundred 116 but fewer than four thousand inhabitants and located in more than one county; provided, 117 however, that motels owned by not-for-profit organizations are exempt; [or]
  - (36) Any city of the fourth classification with more than five thousand but fewer than five thousand five hundred inhabitants and located in any county with a charter form of government and with more than two hundred thousand but fewer than three hundred fifty thousand inhabitants[.]; or
  - (37) Any city of the fourth classification with more than one thousand fifty but fewer than one thousand two hundred inhabitants and located in any county of the first classification with more than ninety-two thousand but fewer than one hundred one thousand inhabitants.
  - 2. The governing body of any city or county listed in subsection 1 of this section may impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels, motels, bed and breakfast inns and campgrounds and any docking facility which rents slips to recreational boats which are used by transients for sleeping, which shall be at least two percent, but not more than five percent per occupied room per night, except that such tax shall not become effective unless the governing body of the city or county submits to the voters of the city or county at a state general, primary or special election, a proposal to authorize the governing body of the city or county to impose a tax pursuant to the provisions of this section and section 67.1362. The tax authorized by this section and section 67.1362 shall be in addition to any charge paid to the owner or operator and shall be in addition to any and all taxes imposed by law and the proceeds of such tax shall be used by the city or county solely for funding the promotion of tourism. Such tax shall be stated separately from all other charges and taxes.
  - 67.1790. 1. The governing body of any county of the first classification with more than two hundred sixty thousand but fewer than three hundred thousand inhabitants, or any city within such county, may impose by order or ordinance a sales tax on all retail sales made within the county or city that are subject to sales tax under chapter 144 for the purpose of funding early childhood education programs in the county or city. The tax shall not exceed one-quarter of one percent and shall be imposed solely for the purpose of funding early childhood education programs in the county or city. The tax authorized in this section shall be in addition to all other sales taxes imposed by law and shall be stated separately from all other charges and taxes. The order or ordinance imposing a sales tax under this section shall not become effective unless the governing body of the county or city submits to the voters residing within the county or city, at a general election, a proposal to authorize the governing body of the county or city to impose a tax under this section.

13 2. The question of whether the tax authorized by this section shall be imposed shall 14 be submitted in substantially the following form:

#### 15 OFFICIAL BALLOT

16 Shall ...... (name of county/city) impose a (countywide/citywide) sales tax 17 at a rate of (insert rate of percent) percent for the purpose of funding early childhood 18 education in the county or city?

19  $\square$  YES  $\square$  NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are 20 21 opposed to the question, place an "X" in the box opposite "NO".

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- If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, the order or ordinance shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of adoption of the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, the county or city may not impose the sales tax authorized under this section unless and until the question is resubmitted under this section to the qualified voters and such question is approved by a majority of the qualified voters voting on the question.
- 3. On or after the effective date of any tax authorized under this section, the county 32 or city which imposed the tax shall enter into an agreement with the director of the department of revenue for the purpose of collecting the tax authorized in this section. On or after the effective date of the tax the director of revenue shall be responsible for the 34 administration, collection, enforcement, and operation of the tax, and sections 32.085 and 35 36 32.087 shall apply. All revenue collected under this section by the director of the department of revenue on behalf of any county or city, except for one percent for the cost 37 of collection which shall be deposited in the state's general revenue fund, shall be deposited 39 in a special trust fund, which is hereby created and shall be known as the "Early Childhood Education Sales Tax Trust Fund", and shall be used solely for the designated 40 purposes. Moneys in the fund shall not be deemed to be state funds, and shall not be 42 commingled with any funds of the state. The director may make refunds from the amounts in the trust fund and credited to the county or city for erroneous payments and 44 overpayments made, and may redeem dishonored checks and drafts deposited to the credit 45 of such county or city. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. 46 Any interest and moneys earned on such investments shall be credited to the fund.

- 4. In order to permit sellers required to collect and report the sales tax to collect the amount required to be reported and remitted, but not to change the requirements of reporting or remitting the tax, or to serve as a levy of the tax, and in order to avoid fractions of pennies, the governing body of the county or city may authorize the use of a bracket system similar to that authorized in section 144.285, and notwithstanding the provisions of that section, this new bracket system shall be used where this tax is imposed and shall apply to all taxable transactions. Beginning with the effective date of the tax, every retailer in the county or city shall add the sales tax to the sale price, and this tax shall be a debt of the purchaser to the retailer until paid, and shall be recoverable at law in the same manner as the purchase price. For purposes of this section, all retail sales shall be deemed to be consummated at the place of business of the retailer.
- 5. All applicable provisions in sections 144.010 to 144.525 governing the state sales tax, and section 32.057, the uniform confidentiality provision, shall apply to the collection of the tax, and all exemptions granted to agencies of government, organizations, and persons under sections 144.010 to 144.525 are hereby made applicable to the imposition and collection of the tax. The same sales tax permit, exemption certificate, and retail certificate required by sections 144.010 to 144.525 for the administration and collection of the state sales tax shall satisfy the requirements of this section, and no additional permit or exemption certificate or retail certificate shall be required; except that, the director of revenue may prescribe a form of exemption certificate for an exemption from the tax. All discounts allowed the retailer under the state sales tax for the collection of and for payment of taxes are hereby allowed and made applicable to the tax. The penalties for violations provided in section 32.057 and sections 144.010 to 144.525 are hereby made applicable to violations of this section. If any person is delinquent in the payment of the amount required to be paid under this section, or in the event a determination has been made against the person for taxes and penalty under this section, the limitation for bringing suit for the collection of the delinquent tax and penalty shall be the same as that provided in sections 144.010 to 144.525.
- 6. The governing body of any county or city that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters at a general election. The ballot of submission shall be in substantially the following form:

Shall ...... (insert the name of the county or city) repeal the sales tax imposed at a rate of ....... (insert rate of percent) percent for the purpose of funding early childhood education in the county or city?

 $\square$  YES  $\square$  NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

- 7. Whenever the governing body of any county or city that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the county or city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the county or city a proposal to repeal the tax. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, the repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.
- 8. If the tax is repealed or terminated by any means, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes, and the county or city shall notify the director of the department of revenue of the action at least thirty days before the effective date of the repeal and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such county or city, the director shall remit the balance in the account to the county or city and close the account of that county or city. The director shall notify each county or city of each instance of any amount refunded or any check redeemed from receipts due the county or city.
- 9. The governing body of each county or city imposing the tax authorized under this section shall select an existing community task force to administer the revenue from the tax received by the county or city. Such revenue shall be expended only upon approval of an existing community task force selected by the governing body of the county or city

to administer the funds and only in accordance with a budget approved by the county orcity governing body.

- 10. Notwithstanding any other provision of law, any tax authorized under the provisions of this section shall be submitted to the voters of the taxing jurisdiction for retention or repeal every five years using the same procedure by which the imposition of the tax was voted. If a majority of the votes cast on the proposal by the qualified voters of the taxing jurisdiction voting thereon are in favor of retention, the tax shall continue in effect. If a majority of the votes cast on the proposal by the qualified voters of the taxing jurisdiction voting thereon are not in favor of retention, the tax shall be repealed and that repeal shall become effective December thirty-first of the calendar year in which such repeal was approved.
- 84.720. **1.** The police commissioners of any city with a population of three hundred fifty thousand or more inhabitants which is located in more than one county shall have power to regulate and license all private security personnel and organizations, serving or acting as such in such cities, and no person or organization shall act in the capacity of, or provide, security services in such cities without first having obtained the written license of the president or acting president of the police commissioners of such cities. In order to determine an individual's suitability to be licensed, the police commissioners of such cities shall require each applicant to be licensed to be fingerprinted and shall forward the fingerprints to the Missouri state highway patrol for a criminal history record check. Any person or organization that violates the provisions of this section is guilty of a class B misdemeanor.
- 2. Any individual who is a holder of an occupational license by the Missouri gaming commission as defined in section 313.800 while working on an excursion gambling boat as defined in section 313.800 or a facility adjacent to an excursion gambling boat shall be exempt from the requirements in subsection 1.
- 92.402. 1. Any city may, by a majority vote of its council or governing body, impose a sales tax for the benefit of the public mass transportation system operating within such city as provided in sections 92.400 to 92.421.
- 2. The sales tax may be imposed at a rate not to exceed one-half of one percent on the receipts from the sale at retail of all tangible personal property or taxable services at retail within any city adopting such tax, if such property and services are subject to taxation by the state of Missouri pursuant to the provisions of sections 144.010 to 144.525. Seven and one-half percent of the sales tax shall be distributed to the interstate transportation authority pursuant to the provisions of section 92.421. The [remainder of the tax in excess of such seven and one-half percent shall expire on December 31, 2015, on which date the] authority shall be in full

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11 compliance with handicapped accessibility pursuant to the terms of the Americans with 12 Disabilities Act.

- 3. Within ten days after the adoption of any ordinance imposing such a sales tax, the city clerk shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance of the council or governing body. The ordinance shall reflect the effective date thereof and shall be accompanied by a map of the city clearly showing the boundaries thereof.
- 4. If the boundaries of a city in which such sales tax has been imposed shall thereafter be changed or altered, the city clerk shall forward to the director of revenue by United States registered mail or certified mail a certified copy of the ordinance adding or detaching territory from the city. The ordinance shall reflect the effective date thereof, and shall be accompanied by a map of the city clearly showing the territory added thereto or detached therefrom. Upon receipt of the ordinance and map, the tax imposed by sections 92.400 to 92.421 shall be effective in the added territory or abolished in the detached territory on the effective date of the change of the city boundary.

# 94.902. 1. The governing [body] bodies of the following cities may impose a tax as provided in this section:

- (1) Any city of the third classification with more than twenty-six thousand three hundred but less than twenty-six thousand seven hundred inhabitants[, or];
- (2) Any city of the fourth classification with more than thirty thousand three hundred but fewer than thirty thousand seven hundred inhabitants[, or];
- (3) Any city of the fourth classification with more than twenty-four thousand eight hundred but fewer than twenty-five thousand inhabitants[,];
- (4) Any special charter city with more than twenty-nine thousand but fewer than thirty-two thousand inhabitants; or
- (5) Any city of the third classification with more than four thousand but fewer than four thousand five hundred inhabitants and located in any county of the first classification with more than two hundred thousand but fewer than two hundred sixty thousand inhabitants.
- 2. The governing body of any city listed in subsection 1 of this section may impose, by order or ordinance, a sales tax on all retail sales made in the city which are subject to taxation under chapter 144. The tax authorized in this section may be imposed in an amount of up to one-half of one percent, and shall be imposed solely for the purpose of improving the public safety for such city, including but not limited to expenditures on equipment, city employee salaries and benefits, and facilities for police, fire and emergency medical providers. The tax authorized in this section shall be in addition to all other sales taxes imposed by law, and shall be stated

separately from all other charges and taxes. The order or ordinance imposing a sales tax under this section shall not become effective unless the governing body of the city submits to the voters residing within the city, at a county or state general, primary, or special election, a proposal to authorize the governing body of the city to impose a tax under this section.

[2.] **3.** The ballot of submission for the tax authorized in this section shall be in substantially the following form:

31 □ YES □ NO

If you are in favor of the question, place an "X" in the box opposite "YES". If you are opposed to the question, place an "X" in the box opposite "NO".

If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the ordinance or order and any amendments to the order or ordinance shall become effective on the first day of the second calendar quarter after the director of revenue receives notice of the adoption of the sales tax. If a majority of the votes cast on the proposal by the qualified voters voting thereon are opposed to the proposal, then the tax shall not become effective unless the proposal is resubmitted under this section to the qualified voters and such proposal is approved by a majority of the qualified voters voting on the proposal. However, in no event shall a proposal under this section be submitted to the voters sooner than twelve months from the date of the last proposal under this section.

[3.] 4. Any sales tax imposed under this section shall be administered, collected, enforced, and operated as required in section 32.087. All sales taxes collected by the director of the department of revenue under this section on behalf of any city, less one percent for cost of collection which shall be deposited in the state's general revenue fund after payment of premiums for surety bonds as provided in section 32.087, shall be deposited in a special trust fund, which is hereby created in the state treasury, to be known as the "City Public Safety Sales Tax Trust Fund". The moneys in the trust fund shall not be deemed to be state funds and shall not be commingled with any funds of the state. The provisions of section 33.080 to the contrary notwithstanding, money in this fund shall not be transferred and placed to the credit of the general revenue fund. The director shall keep accurate records of the amount of money in the trust fund and which was collected in each city imposing a sales tax under this section, and the records shall be open to the inspection of officers of the city and the public. Not later than the tenth day of each month the director shall distribute all moneys deposited in the trust fund during the preceding month to the city which levied the tax. Such funds shall be deposited with the city

treasurer of each such city, and all expenditures of funds arising from the trust fund shall be by an appropriation act to be enacted by the governing body of each such city. Expenditures may be made from the fund for any functions authorized in the ordinance or order adopted by the governing body submitting the tax to the voters. If the tax is repealed, all funds remaining in the special trust fund shall continue to be used solely for the designated purposes. Any funds in the special trust fund which are not needed for current expenditures shall be invested in the same manner as other funds are invested. Any interest and moneys earned on such investments shall be credited to the fund.

- [4.] 5. The director of the department of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any city for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such cities. If any city abolishes the tax, the city shall notify the director of the action at least ninety days before the effective date of the repeal, and the director may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such city, the director shall remit the balance in the account to the city and close the account of that city. The director shall notify each city of each instance of any amount refunded or any check redeemed from receipts due the city.
- [5.] 6. The governing body of any city that has adopted the sales tax authorized in this section may submit the question of repeal of the tax to the voters on any date available for elections for the city. The ballot of submission shall be in substantially the following form:

Shall ...... (insert the name of the city) repeal the sales tax imposed at a rate of ....... (insert rate of percent) percent for the purpose of improving the public safety of the city?

83 □ YES □ NO

If a majority of the votes cast on the proposal are in favor of repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the sales tax authorized in this section shall remain effective until the question is resubmitted under this section to the qualified voters, and the repeal is approved by a majority of the qualified voters voting on the question.

[6.] 7. Whenever the governing body of any city that has adopted the sales tax authorized in this section receives a petition, signed by ten percent of the registered voters of the city voting in the last gubernatorial election, calling for an election to repeal the sales tax imposed under this section, the governing body shall submit to the voters of the city a proposal to repeal the tax. If

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a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the repeal, that repeal shall become effective on December thirty-first of the calendar year in which such repeal was approved. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the repeal, then the tax shall remain effective until the question is resubmitted under this section to the qualified voters and the repeal is approved by a majority of the qualified voters voting on the question.

[7.] **8.** Except as modified in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed under this section.

108.280. 1. Nothing contained in sections 108.240 to 108.300 shall prevent any county commission, city council, board of aldermen, board of trustees of any incorporated village, board of directors of any school district, board of supervisors of any drainage or levee district, or board 4 of commissioners of any special road district, or other authority from levying a larger tax for the payment of maturing bonds[, or from applying other means to such purpose]. Except as provided in subsection 2 of this section, the levy rate shall be set at the rate needed to meet the obligation of the bond payment and may be adjusted solely to meet such obligation. It shall be the duty of the treasurer of such county, city, village, township, school district, drainage district or levee district, special or common road district, to certify, at least once in 10 every fiscal year, to the state auditor the several amounts and numbers of bonds and coupons by him or through him redeemed, of his respective county, city, village, township, school district, 11 drainage district, levee district, common or special road district, as the case may be, and he shall 12 return such bonds and coupons, properly cancelled, to prevent their reissue, to the maker thereof, 13 14 and the state shall not be deemed in any manner liable on account of any such bonds or coupons.

2. Notwithstanding the provisions of subsection 1 of this section, the levy rate set by any drainage or levee district for the payment of bonds shall be set at a rate determined by the board of supervisors in accordance with the provisions of chapters 242, 245, and 246.

190.055. 1. The board of directors of a district shall possess and exercise all of its legislative and executive powers. Within thirty days after the election of the initial directors, the board shall meet. The time and place of the first meeting of the board shall be designated by the county commission. At its first meeting and after each election of new board members the board shall elect a chairman from its members and select a secretary, treasurer and such officers or employees as it deems expedient or necessary for the accomplishment of its corporate objectives. The secretary and treasurer need not be members of the board. At the meeting the board, by ordinance, shall define the first and subsequent fiscal years of the district, and shall adopt a corporate seal and bylaws, which shall determine the times for the annual election of officers and

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of other regular and special meetings of the board and shall contain the rules for the transaction of other business of the district and for amending the bylaws. 11

- 2. Each board member of any district shall devote such time to the duties of the office as the faithful discharge thereof may require, including educational programs provided by the state and each board member may be reimbursed for actual expenditures in the performance of his or her duties on behalf of the district.
- 3. The secretary and treasurer, if members of the board of directors, may each receive additional compensation for the performance of their duties as secretary or treasurer as the board shall deem reasonable and necessary; provided that, such additional compensation shall not exceed one thousand dollars per year.
- 4. Each board member may receive an attendance fee not to exceed one hundred dollars for attending each regularly or specially called board meeting. Such member shall not be paid for attending more than two meetings in any calendar month, except that in a county of the first classification having a charter form of government, such member shall not be paid for attending more than four such meetings in any calendar month. In addition, the chairman of the board may receive fifty dollars for attending each regularly or specially called board meeting, but such chairman shall not be paid the additional fee for attending more than two meetings in any calendar month.
  - 5. The compensation authorized by subsections 3 and 4 of this section shall only apply:
    - (1) If such compensation is approved by the board of such district; and
  - (2) To any elected term of any board member beginning after August 28, 2000.
- 6. Notwithstanding any other provision of law to the contrary, individual board members shall not be eligible for employment by the board within twelve months of termination of service as a member of the board, unless such employment is on a volunteer basis or without compensation.
- 204.475. 1. In any common sewer district organized under sections 204.250 to 204.472, territory included in the district that is not being served by the district may be detached from the district provided that there are no outstanding general obligation or special obligation bonds and no contractual obligations of greater than twenty-five thousand dollars for debt that pertains to infrastructure, fixed assets, or obligations for the 5 purchase of water. If any such bonds or debt is outstanding, and the written consent of the holders of such bonds or the creditors to such debt is obtained, then such territory may be detached in spite of the existence of such bonds or debt, except such consent shall not be required for special obligation bonds if the district has no water or sewer lines or other 10 facilities located within any of the territory detached. Detachment may be made by the filing of a petition with the circuit court in which the district was incorporated. The

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petition shall contain a description of the tract to be detached and a statement that the detachment is in the best interest of the district or the inhabitants and property owners of the territory to be detached, together with the facts supporting such allegation. The 15 petition may be submitted by the district acting through its board of directors, in which case the petition shall be signed by a majority of the board of directors of the district. The petition may also be submitted by voters residing in or by landowners owning land in the territory sought to be detached. If there are more than ten voters and landowners in such territory, the petition shall be signed by five or more voters or landowners within the territory; if there are less than ten voters and landowners within such territory, the petition shall be signed by fifty percent or more of the voters and landowners within the territory. In the event there are no voters living within such territory proposed to be detached, then the petition may be submitted by owners of more than fifty percent of the land in the territory proposed to be detached, in which case said petition shall be signed by the owners submitting the petition. In the event the petition is not submitted by the district acting through its board of directors, the petitioner shall name the district as a defendant and serve a copy of the petition upon the district by certified or registered mail with a return receipt requested at least thirty-five days before the date of the hearing of the petition.

2. Such petition shall be filed in the circuit court having jurisdiction and the court shall set a date for hearing on the proposed detachment and the clerk of the circuit court shall give notice of the filing of the petition and the hearing to the district by certified or registered mail with a return receipt requested if the district is not the petitioner, and in a newspaper of general circulation in the county in which the proceedings are pending and in a newspaper of general circulation in the territory proposed to be detached. Such notice shall be published in three consecutive issues of a weekly newspaper, or in lieu thereof, in twenty consecutive issues of a daily newspaper. The last insertion of the notice shall be made not less than seven nor more than twenty-one days before the hearing date. Such notice shall be substantially as follows:

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IN THE CIRCUIT COURT OF ......COUNTY, MISSOURI

NOTICE OF THE FILING OF A PETITION FOR TERRITORIAL DETACHMENT 41

42 FROM COMMON SEWER DISTRICT ...... OF ...... COUNTY, MISSOURI.

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To all voters and landowners of land within the boundaries of the above-described district:

46 You are hereby notified:

- 1. That a petition has been filed in this court for the detachment of the following tracts of land from the above-named common sewer district, as provided by law: (Describe tracts of land).
  - 2. That a hearing on said petition will be held before this court in ..... on the ..... day of ......... 20 ..., at ...., ...m.
  - 3. Exceptions or objections to the detachment of said tracts from said common sewer district may be made by the district or any voter or landowner of land within the district from which territory is sought to be detached, provided such exceptions or objections are in writing, specify the grounds on which they are made, and are filed with the court not later than five days prior to the date of the hearing of the petition.
    - 4. The names and addresses of the attorneys for the petitioner are:

- 3. The court, for good cause shown, may continue the case or the hearing thereon from time to time until final disposition thereof.
- 4. Exceptions or objections to the detachment of such territory may be made by any voter or landowner within the boundaries of the district, including the territory to be detached. In the event the petition is not submitted by the district acting through its board of directors, the district may file exceptions or objections. Exceptions or objections shall be in writing, shall specify the grounds upon which they are made, and shall be filed not later than five days before the date set for hearing the petition. In considering the petition for detachment, the court shall take into consideration the evidence in support of and opposition to the petition, including such exceptions and objections. If the court finds that the detachment will be in the best interest of the district and the inhabitants and landowners of the area to be detached will not be adversely affected or if the court finds that the detachment will be in the best interest of the inhabitants and landowners of the territory to be detached and will not adversely affect the remainder of the district, it shall approve the detachment and grant the petition.
- 5. If the court approves the detachment, it shall make its order detaching the territory described in the petition from the remainder of the district, or in the event it shall find that only a portion of said territory should be detached, the court shall order such portion detached from the district. The court shall also make any changes in subdistrict boundary lines it deems necessary to meet the requirements of sections 204.250 to 204.472.

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Any subdistrict line changes shall not become effective until the next annual election of a 83 member of the board of directors.

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6. A certified copy of the court's order shall be filed in the office of the recorder of deeds and in the office of the county clerk in each county in which any of the territory of the district prior to detachment is located, and in the office of the secretary of state. Costs of the proceeding shall be borne by the petitioner or petitioners.

204.641. 1. In any reorganized common sewer district organized under sections 204.600 to 204.640, territory included in the district that is not being served by the district may be detached from the district provided that there are no outstanding general obligation or special obligation bonds and no contractual obligations of greater than twenty-five thousand dollars for debt that pertains to infrastructure, fixed assets, or obligations for the purchase of water. If any such bonds or debt is outstanding, and the written consent of the holders of such bonds or the creditors to such debt is obtained, then such territory may be detached in spite of the existence of such bonds or debt, except such consent shall not be required for special obligation bonds if the district has no water or sewer lines or other facilities located within any of the territory detached. Detachment may 10 be made by the filing of a petition with the circuit court in which the district was 12 incorporated. The petition shall contain a description of the tract to be detached and a statement that the detachment is in the best interest of the district or the inhabitants and property owners of the territory to be detached, together with the facts supporting such 14 allegation. The petition may be submitted by the district acting through its board of 16 directors, in which case the petition shall be signed by a majority of the board of directors of the district. The petition may also be submitted by voters residing in or by landowners 17 owning land in the territory sought to be detached. If there are more than ten voters and 18 landowners in such territory, the petition shall be signed by five or more voters or landowners within the territory; if there are less than ten voters and landowners within such territory, the petition shall be signed by fifty percent or more of the voters and landowners within the territory. In the event there are no voters living within such territory proposed to be detached, then the petition may be submitted by owners of more than fifty percent of the land in the territory proposed to be detached, in which case said petition shall be signed by the owners submitting the petition. In the event the petition is not submitted by the district acting through its board of directors, the petitioner shall name 26 the district as a defendant and serve a copy of the petition upon the district by certified or registered mail with a return receipt requested at least thirty-five days before the date of the hearing of the petition.

30	2. Such petition shall be filed in the circuit court having jurisdiction and the court
31	shall set a date for hearing on the proposed detachment and the clerk of the circuit court
32	shall give notice of the filing of the petition and the hearing to the district by certified or
33	registered mail with a return receipt requested if the district is not the petitioner, and in
34	a newspaper of general circulation in the county in which the proceedings are pending and
35	in a newspaper of general circulation in the territory proposed to be detached. Such notice
36	shall be published in three consecutive issues of a weekly newspaper, or in lieu thereof, in
37	twenty consecutive issues of a daily newspaper. The last insertion of the notice shall be
38	made not less than seven nor more than twenty-one days before the hearing date. Such
39	notice shall be substantially as follows:
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41	IN THE CIRCUIT COURT OFCOUNTY, MISSOURI
42	NOTICE OF THE FILING OF A PETITION FOR TERRITORIAL DETACHMENT
43	FROM REORGANIZED COMMON SEWER DISTRICT OF COUNTY,
44	MISSOURI.
45	To all voters and landowners of land within the boundaries of the above-described
46	district:
47	You are hereby notified:
48	1. That a petition has been filed in this court for the detachment of the following
49	tracts of land from the above-named reorganized common sewer district, as provided by
50	law: (Describe tracts of land).
51	2. That a hearing on said petition will be held before this court in on the day
52	of, 20, at,m.
53	3. Exceptions or objections to the detachment of said tracts from said reorganized
54	common sewer district may be made by the district or any voter or landowner of land
55	within the district from which territory is sought to be detached, provided such exceptions
56	or objections are in writing, specify the grounds on which they are made, and are filed with
57	the court not later than five days prior to the date of the hearing of the petition.
58	4. The names and addresses of the attorneys for the petitioner are:
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60	Clerk of the Circuit Court of
61	County, Missouri
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63	3. The court, for good cause shown, may continue the case or the hearing thereon

3. The court, for good cause shown, may continue the case or the hearing thereon from time to time until final disposition thereof.

- 4. Exceptions or objections to the detachment of such territory may be made by any voter or landowner within the boundaries of the district, including the territory to be detached. In the event the petition is not submitted by the district acting through its board of directors, the district may file exceptions or objections. Exceptions or objections shall be in writing, shall specify the grounds upon which they are made, and shall be filed not later than five days before the date set for hearing the petition. In considering the petition for detachment, the court shall take into consideration the evidence in support of and opposition to the petition, including such exceptions and objections. If the court finds that the detachment will be in the best interest of the district and the inhabitants and landowners of the area to be detached will not be adversely affected or if the court finds that the detachment will be in the best interest of the inhabitants and landowners of the territory to be detached and will not adversely affect the remainder of the district, it shall approve the detachment and grant the petition.
- 5. If the court approves the detachment, it shall make its order detaching the territory described in the petition from the remainder of the district, or in the event it shall find that only a portion of said territory should be detached, the court shall order such portion detached from the district. The court shall also make any changes in subdistrict boundary lines it deems necessary to meet the requirements of sections 204.600 to 204.640. Any subdistrict line changes shall not become effective until the next annual election of a member of the board of directors.
- 6. A certified copy of the court's order shall be filed in the office of the recorder of deeds and in the office of the county clerk in each county in which any of the territory of the district prior to detachment is located, and in the office of the secretary of state. Costs of the proceeding shall be borne by the petitioner or petitioners.
- 221.407. 1. The commission of any regional jail district may impose, by order, a sales tax in the amount of one-eighth of one percent, one-fourth of one percent, three-eighths of one percent, or one-half of one percent on all retail sales made in such region which are subject to taxation pursuant to the provisions of sections 144.010 to 144.525 for the purpose of providing jail services and court facilities and equipment for such region. The tax authorized by this section shall be in addition to any and all other sales taxes allowed by law, except that no order imposing a sales tax pursuant to this section shall be effective unless the commission submits to the voters of the district, on any election date authorized in chapter 115, a proposal to authorize the commission to impose a tax.
- 2. The ballot of submission shall contain, but need not be limited to, the following language:

12	Shall the regional jail district of (counties' names) impose a region-wide
13	sales tax of (insert amount) for the purpose of providing jail services and court
14	facilities and equipment for the region?
15	$\square$ YES $\square$ NO
16	If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed

17 to the question, place an "X" in the box opposite "No".

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- If a majority of the votes cast on the proposal by the qualified voters of the district voting thereon are in favor of the proposal, then the order and any amendment to such order shall be in effect on the first day of the second quarter immediately following the election approving the proposal. If the proposal receives less than the required majority, the commission shall have no power to impose the sales tax authorized pursuant to this section unless and until the commission shall again have submitted another proposal to authorize the commission to impose the sales tax authorized by this section and such proposal is approved by the required majority of the qualified voters of the district voting on such proposal; however, in no event shall a proposal pursuant to this section be submitted to the voters sooner than twelve months from the date of the last submission of a proposal pursuant to this section.
- 3. All revenue received by a district from the tax authorized pursuant to this section shall be deposited in a special trust fund and shall be used solely for providing jail services and court facilities and equipment for such district for so long as the tax shall remain in effect.
- 4. Once the tax authorized by this section is abolished or terminated by any means, all funds remaining in the special trust fund shall be used solely for providing jail services and court facilities and equipment for the district. Any funds in such special trust fund which are not needed for current expenditures may be invested by the commission in accordance with applicable laws relating to the investment of other county funds.
- 37 5. All sales taxes collected by the director of revenue pursuant to this section on behalf 38 of any district, less one percent for cost of collection which shall be deposited in the state's 39 general revenue fund after payment of premiums for surety bonds as provided in section 32.087, 40 shall be deposited in a special trust fund, which is hereby created, to be known as the "Regional 41 Jail District Sales Tax Trust Fund". The moneys in the regional jail district sales tax trust fund 42 shall not be deemed to be state funds and shall not be commingled with any funds of the state. 43 The director of revenue shall keep accurate records of the amount of money in the trust fund 44 which was collected in each district imposing a sales tax pursuant to this section, and the records 45 shall be open to the inspection of officers of each member county and the public. Not later than 46 the tenth day of each month the director of revenue shall distribute all moneys deposited in the 47 trust fund during the preceding month to the district which levied the tax. Such funds shall be

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- deposited with the treasurer of each such district, and all expenditures of funds arising from the regional jail district sales tax trust fund shall be paid pursuant to an appropriation adopted by the commission and shall be approved by the commission. Expenditures may be made from the fund for any function authorized in the order adopted by the commission submitting the regional jail district tax to the voters.
  - 6. The director of revenue may authorize the state treasurer to make refunds from the amounts in the trust fund and credited to any district for erroneous payments and overpayments made, and may redeem dishonored checks and drafts deposited to the credit of such districts. If any district abolishes the tax, the commission shall notify the director of revenue of the action at least ninety days prior to the effective date of the repeal, and the director of revenue may order retention in the trust fund, for a period of one year, of two percent of the amount collected after receipt of such notice to cover possible refunds or overpayment of the tax and to redeem dishonored checks and drafts deposited to the credit of such accounts. After one year has elapsed after the effective date of abolition of the tax in such district, the director of revenue shall remit the balance in the account to the district and close the account of that district. The director of revenue shall notify each district in each instance of any amount refunded or any check redeemed from receipts due the district.
  - 7. Except as provided in this section, all provisions of sections 32.085 and 32.087 shall apply to the tax imposed pursuant to this section.
    - 8. The provisions of this section shall expire September 30, [2015] **2027**.
- 249.495. 1. In any sewer district organized under sections 249.430 to 249.663, territory included in the district that is not being served by the district may be detached 2 from the district provided that there are no outstanding general obligation or special 4 obligation bonds and no contractual obligations of greater than twenty-five thousand 5 dollars for debt that pertains to infrastructure, fixed assets, or obligations for the purchase of water. If any such bonds or debt is outstanding, and the written consent of the holders of such bonds or the creditors to such debt is obtained, then such territory may be detached in spite of the existence of such bonds or debt, except such consent shall not be required for special obligation bonds if the district has no water or sewer lines or other facilities located within any of the territory detached. Detachment may be made by the filing of a 10 11 petition with the circuit court in which the district was incorporated. The petition shall 12 contain a description of the tract to be detached and a statement that the detachment is in the best interest of the district or the inhabitants and property owners of the territory to 14 be detached, together with the facts supporting such allegation. The petition may be submitted by the district acting through its board of directors, in which case the petition 15 shall be signed by a majority of the board of directors of the district. The petition may also

be submitted by voters residing in or by landowners owning land in the territory sought 18 to be detached. If there are more than ten voters and landowners in such territory, the petition shall be signed by five or more voters or landowners within the territory; if there 19 20 are less than ten voters and landowners within such territory, the petition shall be signed 21 by fifty percent or more of the voters and landowners within the territory. In the event 22 there are no voters living within such territory proposed to be detached, then the petition 23 may be submitted by owners of more than fifty percent of the land in the territory 24 proposed to be detached, in which case said petition shall be signed by the owners 25 submitting the petition. In the event the petition is not submitted by the district acting 26 through its board of directors, the petitioner shall name the district as a defendant and 27 serve a copy of the petition upon the district by certified or registered mail with a return 28 receipt requested at least thirty-five days before the date of the hearing of the petition.

2. Such petition shall be filed in the circuit court having jurisdiction and the court shall set a date for hearing on the proposed detachment and the clerk of the circuit court shall give notice of the filing of the petition and the hearing to the district by certified or registered mail with a return receipt requested if the district is not the petitioner, and in a newspaper of general circulation in the county in which the proceedings are pending and in a newspaper of general circulation in the territory proposed to be detached. Such notice shall be published in three consecutive issues of a weekly newspaper, or in lieu thereof, in twenty consecutive issues of a daily newspaper. The last insertion of the notice shall be made not less than seven nor more than twenty-one days before the hearing date. Such notice shall be substantially as follows:

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#### 40 IN THE CIRCUIT COURT OF ......COUNTY, MISSOURI

- 41 NOTICE OF THE FILING OF A PETITION FOR TERRITORIAL DETACHMENT
- 42 FROM SEWER DISTRICT ...... OF ...... COUNTY, MISSOURI.

To all voters and landowners of land within the boundaries of the above-described district:

You are hereby notified:

- 1. That a petition has been filed in this court for the detachment of the following tracts of land from the above-named sewer district, as provided by law: (Describe tracts of land).
- 2. That a hearing on said petition will be held before this court in ..... on the ..... day of ........, 20 ..., at ...., ...m.
- 3. Exceptions or objections to the detachment of said tracts from said sewer district may be made by the district or any voter or landowner of land within the district from

which territory is sought to be detached, provided such exceptions or objections are in writing, specify the grounds on which they are made, and are filed with the court not later than five days prior to the date of the hearing of the petition.

4. The names and addresses of the attorneys for the petitioner are:
••••••
Clerk of the Circuit Court of
County, Missouri

- 3. The court, for good cause shown, may continue the case or the hearing thereon from time to time until final disposition thereof.
- 4. Exceptions or objections to the detachment of such territory may be made by any voter or landowner within the boundaries of the district, including the territory to be detached. In the event the petition is not submitted by the district acting through its board of directors, the district may file exceptions or objections. Exceptions or objections shall be in writing, shall specify the grounds upon which they are made, and shall be filed not later than five days before the date set for hearing the petition. In considering the petition for detachment, the court shall take into consideration the evidence in support of and opposition to the petition, including such exceptions and objections. If the court finds that the detachment will be in the best interest of the district and the inhabitants and landowners of the area to be detached will not be adversely affected or if the court finds that the detachment will be in the best interest of the inhabitants and landowners of the territory to be detached and will not adversely affect the remainder of the district, it shall approve the detachment and grant the petition.
- 5. If the court approves the detachment, it shall make its order detaching the territory described in the petition from the remainder of the district, or in the event it shall find that only a portion of said territory should be detached, the court shall order such portion detached from the district. The court shall also make any changes in subdistrict boundary lines it deems necessary to meet the requirements of sections 249.430 to 249.663. Any subdistrict line changes shall not become effective until the next annual election of a member of the board of directors.
- 6. A certified copy of the court's order shall be filed in the office of the recorder of deeds and in the office of the county clerk in each county in which any of the territory of the district prior to detachment is located, and in the office of the secretary of state. Costs of the proceeding shall be borne by the petitioner or petitioners.
- 249.809. 1. In any sewer district organized under sections 249.761 to 249.810, 2 territory included in the district that is not being served by the district may be detached

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from the district provided that there are no outstanding general obligation or special obligation bonds and no contractual obligations of greater than twenty-five thousand dollars for debt that pertains to infrastructure, fixed assets, or obligations for the purchase of water. If any such bonds or debt is outstanding, and the written consent of the holders of such bonds or the creditors to such debt is obtained, then such territory may be detached in spite of the existence of such bonds or debt, except such consent shall not be required for special obligation bonds if the district has no water or sewer lines or other facilities located within any of the territory detached. Detachment may be made by the filing of a petition with the circuit court in which the district was incorporated. The petition shall contain a description of the tract to be detached and a statement that the detachment is in the best interest of the district or the inhabitants and property owners of the territory to be detached, together with the facts supporting such allegation. The petition may be submitted by the district acting through its board of directors, in which case the petition shall be signed by a majority of the board of directors of the district. The petition may also be submitted by voters residing in or by landowners owning land in the territory sought to be detached. If there are more than ten voters and landowners in such territory, the petition shall be signed by five or more voters or landowners within the territory; if there are less than ten voters and landowners within such territory, the petition shall be signed by fifty percent or more of the voters and landowners within the territory. In the event there are no voters living within such territory proposed to be detached, then the petition may be submitted by owners of more than fifty percent of the land in the territory proposed to be detached, in which case said petition shall be signed by the owners submitting the petition. In the event the petition is not submitted by the district acting through its board of directors, the petitioner shall name the district as a defendant and serve a copy of the petition upon the district by certified or registered mail with a return receipt requested at least thirty-five days before the date of the hearing of the petition.

2. Such petition shall be filed in the circuit court having jurisdiction and the court shall set a date for hearing on the proposed detachment and the clerk of the circuit court shall give notice of the filing of the petition and the hearing to the district by certified or registered mail with a return receipt requested if the district is not the petitioner, and in a newspaper of general circulation in the county in which the proceedings are pending and in a newspaper of general circulation in the territory proposed to be detached. Such notice shall be published in three consecutive issues of a weekly newspaper, or in lieu thereof, in twenty consecutive issues of a daily newspaper. The last insertion of the notice shall be made not less than seven nor more than twenty-one days before the hearing date. Such notice shall be substantially as follows:

- IN THE CIRCUIT COURT OF ......COUNTY, MISSOURI
- NOTICE OF THE FILING OF A PETITION FOR TERRITORIAL DETACHMENT 40
- FROM SEWER DISTRICT ...... OF ...... COUNTY, MISSOURI. 41
- 42. To all voters and landowners of land within the boundaries of the above-described 43 district:

You are hereby notified:

- 45 1. That a petition has been filed in this court for the detachment of the following 46 tracts of land from the above-named sewer district, as provided by law: (Describe tracts 47 of land).
- 48 2. That a hearing on said petition will be held before this court in ..... on the ..... day 49 of ......... 20 ...., at ...., ....m.
  - 3. Exceptions or objections to the detachment of said tracts from said sewer district may be made by the district or any voter or landowner of land within the district from which territory is sought to be detached, provided such exceptions or objections are in writing, specify the grounds on which they are made, and are filed with the court not later than five days prior to the date of the hearing of the petition.
    - 4. The names and addresses of the attorneys for the petitioner are:

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Clerk of the Circuit Court of

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- 3. The court, for good cause shown, may continue the case or the hearing thereon from time to time until final disposition thereof.
- 4. Exceptions or objections to the detachment of such territory may be made by any voter or landowner within the boundaries of the district, including the territory to be 64 detached. In the event the petition is not submitted by the district acting through its board of directors, the district may file exceptions or objections. Exceptions or objections shall be in writing, shall specify the grounds upon which they are made, and shall be filed not later than five days before the date set for hearing the petition. In considering the petition for detachment, the court shall take into consideration the evidence in support of and opposition to the petition, including such exceptions and objections. If the court finds that the detachment will be in the best interest of the district and the inhabitants and landowners of the area to be detached will not be adversely affected or if the court finds 72 that the detachment will be in the best interest of the inhabitants and landowners of the territory to be detached and will not adversely affect the remainder of the district, it shall approve the detachment and grant the petition.

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- 5. If the court approves the detachment, it shall make its order detaching the territory described in the petition from the remainder of the district, or in the event it shall find that only a portion of said territory should be detached, the court shall order such portion detached from the district. The court shall also make any changes in subdistrict boundary lines it deems necessary to meet the requirements of sections 249.761 to 249.810. Any subdistrict line changes shall not become effective until the next annual election of a member of the board of directors.
- 6. A certified copy of the court's order shall be filed in the office of the recorder of deeds and in the office of the county clerk in each county in which any of the territory of the district prior to detachment is located, and in the office of the secretary of state. Costs of the proceeding shall be borne by the petitioner or petitioners.

249.1120. 1. In any consolidated sewer district organized under sections 249.1100 to 249.1118, territory included in the district that is not being served by the district may be detached from the district provided that there are no outstanding general obligation or special obligation bonds and no contractual obligations of greater than twenty-five thousand dollars for debt that pertains to infrastructure, fixed assets, or obligations for the purchase of water. If any such bonds or debt is outstanding, and the written consent of the holders of such bonds or the creditors to such debt is obtained, then such territory may be detached in spite of the existence of such bonds or debt, except such consent shall not be required for special obligation bonds if the district has no water or sewer lines or other facilities located within any of the territory detached. Detachment may be made by the 10 filing of a petition with the circuit court in which the district was incorporated. The petition shall contain a description of the tract to be detached and a statement that the detachment is in the best interest of the district or the inhabitants and property owners of 14 the territory to be detached, together with the facts supporting such allegation. The petition may be submitted by the district acting through its board of directors, in which 16 case the petition shall be signed by a majority of the board of directors of the district. The petition may also be submitted by voters residing in or by landowners owning land in the territory sought to be detached. If there are more than ten voters and landowners in such territory, the petition shall be signed by five or more voters or landowners within the territory; if there are less than ten voters and landowners within such territory, the petition shall be signed by fifty percent or more of the voters and landowners within the territory. In the event there are no voters living within such territory proposed to be detached, then the petition may be submitted by owners of more than fifty percent of the land in the territory proposed to be detached, in which case said petition shall be signed by the owners submitting the petition. In the event the petition is not submitted by the district acting

through its board of directors, the petitioner shall name the district as a defendant and serve a copy of the petition upon the district by certified or registered mail with a return receipt requested at least thirty-five days before the date of the hearing of the petition.

2. Such petition shall be filed in the circuit court having jurisdiction and the court shall set a date for hearing on the proposed detachment and the clerk of the circuit court shall give notice of the filing of the petition and the hearing to the district by certified or registered mail with a return receipt requested if the district is not the petitioner, and in a newspaper of general circulation in the county in which the proceedings are pending and in a newspaper of general circulation in the territory proposed to be detached. Such notice shall be published in three consecutive issues of a weekly newspaper, or in lieu thereof, in twenty consecutive issues of a daily newspaper. The last insertion of the notice shall be made not less than seven nor more than twenty-one days before the hearing date. Such notice shall be substantially as follows:

- 40 IN THE CIRCUIT COURT OF ......COUNTY, MISSOURI
- 41 NOTICE OF THE FILING OF A PETITION FOR TERRITORIAL DETACHMENT
- 42 FROM CONSOLIDATED SEWER DISTRICT ...... OF ...... COUNTY,
- 43 MISSOURI.

To all voters and landowners of land within the boundaries of the above-described district:

You are hereby notified:

- 1. That a petition has been filed in this court for the detachment of the following tracts of land from the above-named consolidated sewer district, as provided by law: (Describe tracts of land).
- 2. That a hearing on said petition will be held before this court in ..... on the ..... day of ......, 20 ..., at ...., ....m.
- 3. Exceptions or objections to the detachment of said tracts from said consolidated sewer district may be made by the district or any voter or landowner of land within the district from which territory is sought to be detached, provided such exceptions or objections are in writing, specify the grounds on which they are made, and are filed with the court not later than five days prior to the date of the hearing of the petition.

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57	4. The names and addresses of the attorney	ys for the petit	ioner	are:
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59	Clerk of the Circuit Court of			
60	County, Missouri			

- 3. The court, for good cause shown, may continue the case or the hearing thereon from time to time until final disposition thereof.
  - 4. Exceptions or objections to the detachment of such territory may be made by any voter or landowner within the boundaries of the district, including the territory to be detached. In the event the petition is not submitted by the district acting through its board of directors, the district may file exceptions or objections. Exceptions or objections shall be in writing, shall specify the grounds upon which they are made, and shall be filed not later than five days before the date set for hearing the petition. In considering the petition for detachment, the court shall take into consideration the evidence in support of and opposition to the petition, including such exceptions and objections. If the court finds that the detachment will be in the best interest of the district and the inhabitants and landowners of the area to be detached will not be adversely affected or if the court finds that the detachment will be in the best interest of the inhabitants and landowners of the territory to be detached and will not adversely affect the remainder of the district, it shall approve the detachment and grant the petition.
  - 5. If the court approves the detachment, it shall make its order detaching the territory described in the petition from the remainder of the district, or in the event it shall find that only a portion of said territory should be detached, the court shall order such portion detached from the district. The court shall also make any changes in subdistrict boundary lines it deems necessary to meet the requirements of sections 249.1100 to 249.1118. Any subdistrict line changes shall not become effective until the next annual election of a member of the board of directors.
  - 6. A certified copy of the court's order shall be filed in the office of the recorder of deeds and in the office of the county clerk in each county in which any of the territory of the district prior to detachment is located, and in the office of the secretary of state. Costs of the proceeding shall be borne by the petitioner or petitioners.
  - 321.017. **1.** Notwithstanding the provisions of section 321.015, no employee of any fire protection district or ambulance district shall serve as a member of any fire district or ambulance district board while such person is employed by any fire district or ambulance district, except that an employee of a fire protection district or an ambulance district may serve as a member of a voluntary fire protection district board or a voluntary ambulance district board.
  - 2. Notwithstanding any other provision of law to the contrary, individual board members shall not be eligible for employment by the board within twelve months of termination of service as a member of the board, unless such employment is on a volunteer basis or without compensation.

321.130. [1.] A person, to be qualified to serve as a director, shall be a **resident and**voter of the district **for** at least one year before the election or appointment and be over the age
of twenty-five years[; except as provided in subsections 2 and 3 of this section. The person shall
also be a resident of such fire protection district]. In the event the person is no longer a resident
of the district, the person's office shall be vacated, and the vacancy shall be filled as provided in
section 321.200. Nominations and declarations of candidacy shall be filed at the headquarters
of the fire protection district by paying a [ten dollar] filing fee **equal to the amount of a candidate for county office as set forth under section 115.357,** and filing a statement under
oath that such person possesses the required qualifications.

- [2. In any fire protection district located in more than one county one of which is a first class county without a charter form of government having a population of more than one hundred ninety-eight thousand and not adjoining any other first class county or located wholly within a first class county as described herein, a resident shall have been a resident of the district for more than one year to be qualified to serve as a director.
- 3. In any fire protection district located in a county of the third or fourth classification, a person to be qualified to serve as a director shall be over the age of twenty-five years and shall be a voter of the district for more than one year before the election or appointment, except that for the first board of directors in such district, a person need only be a voter of the district for one year before the election or appointment.
- 4. A person desiring to become a candidate for the first board of directors of the proposed district shall pay the sum of five dollars as a filing fee to the treasurer of the county and shall file with the election authority a statement under oath that such person possesses all of the qualifications set out in this chapter for a director of a fire protection district.] Thereafter, such candidate shall have the candidate's name placed on the ballot as a candidate for director.
- 321.210. On the first Tuesday in April after the expiration of at least two full calendar years from the date of the election of the first board of directors, and on the first Tuesday in April every two years thereafter, an election for members of the board of directors shall be held in the district. Nominations shall be filed at the headquarters of the fire protection district in which a majority of the district is located by paying a filing fee [up] equal to the amount of a candidate for [state representative] county office as set forth under section 115.357 and filing a statement under oath that [he] the candidate possesses the required qualifications. The candidate receiving the most votes shall be elected. Any new member of the board shall qualify in the same manner as the members of the first board qualify.
- 347.048. **1. (1)** Any limited liability company that owns and rents or leases real property, or owns unoccupied real property, located within any home rule city with a population of more than four hundred thousand inhabitants which is located in more than one county, shall

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- file with that city's clerk an affidavit listing the name and **street** address of at least one **natural** person who has management control and responsibility for the real property owned and leased 5 or rented by the limited liability company, or owned by the limited liability company and unoccupied. 7
  - (2) Within thirty days following the cessation of management control and responsibility of any natural person named in an affidavit described in this section, the limited liability company shall file a successor affidavit listing the name and street address of a natural person successor.
  - 2. No limited liability company shall be charged a fee for filing an affidavit or successor affidavit required under this section.
  - 3. If a limited liability company required by this section to file an affidavit or a successor affidavit fails or refuses to file said completed affidavit with the appropriate clerk, any person who is adversely affected by the failure or refusal or the home rule city may petition the circuit court in the county where the property is located to direct the execution and filing of such document.
  - 473.730. 1. Every county in this state, except the City of St. Louis, shall elect a public administrator at the general election in the year 1880, and every four years thereafter, who shall be ex officio public guardian and conservator in and for the public administrator's county. A candidate for public administrator shall be at least twenty-one years of age and a resident of the state of Missouri and the county in which he or she is a candidate for at least one year prior to the date of the general election for such office. The candidate shall also be a registered voter and shall be current in the payment of all personal and business taxes. Each candidate for public administrator shall provide to the election authority a copy of a signed affidavit from two or more securities, indicating that the candidate meets the bond requirements for the office of public administrator under this section.
- 2. Before entering on the duties of the public administrator's office, the public 12 administrator shall take the oath required by the constitution, and enter into bond to the state of Missouri in a sum not less than ten thousand dollars, with two or more securities, approved by 14 the court and conditioned that the public administrator will faithfully discharge all the duties of the public administrator's office, which bond shall be given and oath of office taken on or before the first day of January following the public administrator's election, and it shall be the duty of the judge of the court to require the public administrator to make a statement annually, under 17 oath, of the amount of property in the public administrator's hands or under the public 18 administrator's control as such administrator, for the purpose of ascertaining the amount of bond necessary to secure such property; and such court may from time to time, as occasion shall

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- require, demand additional security of such administrator, and, in default of giving the same within twenty days after such demand, may remove the administrator and appoint another.
  - [2.] 3. The public administrator in all counties, in the performance of the duties required by chapters 473, 474, and 475, is a public officer. The duties specified by section 475.120 are discretionary. The county shall defend and indemnify the public administrator against any alleged breach of duty, provided that any such alleged breach of duty arose out of an act or omission occurring within the scope of duty or employment.
  - [3.] **4.** After January 1, 2001, all salaried public administrators shall be considered county officials for purposes of section 50.333, subject to the minimum salary requirements set forth in section 473.742.
- [4.] **5.** The public administrator for the city of St. Louis shall be appointed by a majority of the circuit judges and associate circuit judges of the twenty-second judicial circuit, en banc. Such public administrator shall meet the same qualifications and requirements specified in subsection 1 of this section for elected public administrators. The elected public administrator holding office on August 28, 2013, shall continue to hold such office for the remainder of his or her term.
- Section B. Because of the need to provide a funding source to ensure the proper maintenance of roads and bridges in certain counties of this state, section 65.620 of section A of this act is deemed necessary for the immediate preservation of the public health, welfare, peace and safety, and is hereby declared to be an emergency act within the meaning of the constitution, and section 65.620 of section A of this act shall be in full force and effect upon its passage and approval.